

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 17820
[REDACTED],	)	
	)	DECISION
Petitioner.	)	
_____	)	

On July 24, 2003, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted] (petitioner), proposing income tax, penalty and interest for the years 2000 and 2001 in the total amount of \$2,569.

On September 22, 2003, a timely protest and petition for redetermination was filed by the petitioner. An informal hearing has not been requested. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision modifying the NOD.

The petitioner has not filed Idaho income tax returns for the years 2000 and 2001. The petitioner was previously identified as a nonfiler for tax years 1995 through 1999. The petitioner, however, has avoided the efforts of the Commission's collections department to satisfy his outstanding tax liabilities or bring his filing history current. The NOD issued for tax years 2000 and 2001 was based on income information [Redacted].

In his protest letter, the petitioner claimed that the figures in the NOD were inaccurate. He also stated that he would contact TDB and "work with you as soon as I am released," which he failed to do. Since the petitioner did not contact TDB, his file was transferred to the Commission's Legal/Tax Policy Division for further review.

On January 20, 2004, the Tax Policy Specialist (policy specialist) sent the petitioner a letter to inform him of his alternatives for redetermining a protested NOD. A follow-up letter was sent on February 23, 2004. The petitioner did not respond to either letter.

The policy specialist reviewed W-2 Wage and Tax Statements filed with the Commission by the petitioner's [Redacted] employer. The petitioner's W-2s for 2000 and 2001 were found in the Commission's records, and the deficiencies for those years have been modified accordingly.

A recalculation of the petitioner's returns for 2000 and 2001 resulted in refunds. The petitioner's refunds for tax years 2000 and 2001 will be used to offset any current liability the petitioner has with the Commission.

[Redacted] The petitioner has not provided the Commission with a contrary result to the determination of his income [Redacted] Therefore, the Commission must uphold the deficiency as modified.

WHEREFORE, the Notice of Deficiency Determination dated July 24, 2003, as MODIFIED, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the petitioner receive the following tax and interest:

<u>YEAR</u>	<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
2000	\$(167)	\$0	\$(167)
2001	(192)	0	<u>(192)</u>
		TOTAL DUE	<u>\$(359)</u>

An explanation of the petitioner's right to appeal this decision is enclosed with this decision.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2004.

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
COMMISSIONER

### CERTIFICATE OF SERVICE

I hereby certify that on this \_\_\_\_ day of \_\_\_\_\_, 2004, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

[Redacted]

---